

State of Rhode Island – Division of Taxation
RESIDENTIAL LEAD ABATEMENT CREDIT
PERSONAL INCOME TAX ONLY!

PLEASE READ INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS FORM
 ATTACH COPIES OF BOTH CERTIFICATES REFERENCED BELOW.
 Complete one form for each dwelling unit claimed.

Name (s) _____	Social Security # _____
Address _____	Social Security # _____
City/Town _____	State _____ Zip _____
Address of the dwelling for which credit is claimed:	
Street _____	City/Town _____ Zip _____
Licensed hazard reduction contractor (information on reverse)	
Name: _____	Lic.# _____

CHECK ONE BOX BELOW

- ☐ Taxpayer is the/an owner of the dwelling listed above.
- ☐ Taxpayer is a renter/lessee of the dwelling listed above.

CALCULATION:

- | | | |
|----|--|-------------|
| 1. | Amount paid for required lead removal or lead hazard reduction for this dwelling unit. | \$ _____ |
| 2. | Credit limit per dwelling unit | \$ 1,000.00 |
| 3. | Credit limit (smaller of line 1 or 2) | \$ _____ |
| 4. | Credit claimed by this taxpayer.
(Multiple owners must divide. Refer to instructions and attach details of division.) | \$ _____ |

DOCUMENTATION AND CERTIFICATES REQUIRED: Taxpayers **MUST ATTACH** copies of certificates from **BOTH** (1) the certified environmental lead inspector that the lead removal or lead hazard reduction was required AND (2) the certified environmental lead inspector that the dwelling unit has been completed in accordance with all applicable requirements and that the dwelling is acceptable for re-occupancy. Taxpayers must retain payment documentation to substantiate the amounts paid for lead removal/reduction.

STATE OF RHODE ISLAND – DIVISION OF TAXATION
RESIDENTIAL LEAD ABATEMENT CREDIT

- I. GENERAL INSTRUCTIONS: A person is entitled to a credit for residential lead removal if he or she does **all** the following:
1. Obtains **written** certification by a certified environmental lead inspector that lead removal or lead hazard reduction is required for his/her dwelling unit in Rhode Island.
 2. has the required lead removal or lead hazard reduction **performed by a lead hazard reduction contractor licensed pursuant to chapter 23-24.6** of the general laws.
 3. pays for the lead removal or lead hazard reduction; and
 4. obtains **written** certification by a certified environmental lead inspector that the required lead removal or lead hazard reduction for the dwelling unit has been completed in accordance with all applicable requirements and that the dwelling is acceptable for re-occupancy.

THE TAXPAYER MUST COMPLETE ALL 4 STEPS ABOVE TO BE ELIGIBLE FOR THE CREDIT. TO QUALIFY FOR CREDIT, HAZARD REMOVAL/REDUCTION MUST BE DONE BY A CONTRACTOR LICENSED UNDER RIGL 23-24.6.

- II. CALCULATION: The credit is equal to the amount actually paid for the required lead removal or lead hazard reduction up to a maximum of one thousand dollars (\$1,000.00) per dwelling unit. "A dwelling unit" includes by way of examples an apartment, a condominium, or a single family home.
- III. DIVISION OF THE CREDIT:
In the event that (a) multiple owners of the dwelling unit or (b) owner (s) and renter (s)/lessee (s) of the dwelling unit have jointly incurred costs and paid for the lead removal/lead hazard reduction, the one thousand dollar (\$1,000) credit shall be divided proportionally among such persons based on their respective contributions to the cost of lead removal/lead hazard reduction. Documentation concerning the division of the credit should be attached to the tax returns of each person to whom a share of the credit is being given.
- IV. CARRYOVERS AND LIMITATIONS:
Any amount of tax credit not used may be carried forward for five (5) tax years. **The credit may not be applied until all other credits available to the taxpayer for that taxable year have been applied.**